mer-dressed, except their coping and hollow quoins, and to be laid in common mortar, except for eight inches from their faces. It is true, their bottoms were to be reversed arches of brick, and they are constructed of timber, which is, however, imperishable below water; and, if cheaper, this saving is much more than counterbalanced by the discriminations in favor of the locks now in use, which are universally admitted, along with the aqueducts, to be surpassed in execution, by none in America.

The culverts of the constructed canal are less numerous, than in the plan of the estimate; but they are much longer—allowing the canal to maintain, its full breadth, wherever they occur. They are, also, sunk of necessity a foot deeper in the earth, to allow the additional foot of water in the canal; and many of them are so enlarged, as to serve as road ways, under the canal, so as to avoid the frequent obstruction of bridges.

Without any allowance for condemnations of land, or water rights, engineers' and officers' salaries, law expenses, printing, postages, office rents, instruments, and contingencies in general, usually computed at ten per cent. upon the estimated cost of any canal, and in this case, found to exceed that proportion, the United States' Board of Internal Improvements computed the cost of the Eastern section, as terminated by them, in a space of 185 miles and 1078 yards, at \$8,177,081 05. But this section of the canal has been prolonged at great expense, since this estimate, from the market-house, in Georgetown, to the mouth of Tyber Creek, in Washington, and an artificial basin, or harbour for the canal boats, formed between Georgetown and Washington, at a cost, of itself, exceeding \$70,000. If to this, the expense of sundry bridges for the streets of Georgetown, and of a second tide lock at the mouth of the Tyber, be added, the above estimate should be extended to 8½ millions. Add, also, to this sum, the usual allowance for contingencies, with but \$650,000 for the enlargement of the dimensions of the actual canal, and should the Eastern section reach in cost, six millions and a half, it will have been constructed, at less than its estimate, by three and a half millions of dollars.

There had been expended by the canal company, on the first of the present month, \$4,496,590 80. This sum includes the cost of graduating 4 1-10 miles of the Baltimore and Ohio Rail Road, of constructing lift locks, from the Potomac, at Harper's Ferry, Shepherdstown, and near Opecon, along with the entire expense of the extension of the Eastern section to the mouth of the Tyber. The actual cost of the works, estimated by the U. S. Engineers, will be found not to exceed, it is believed, four millions of dollars, including all coatingencies. If to this sum, two millions be added for the 78 miles of the Eastern section, remaining to be done